THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.19355 OF 2007

Dated 13th September, 2007

Between:

M/s Prashanti Agencies …Petitioner

And

The Appellate Commissioner

And another …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.19355 OF 2007

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

The case of the petitioner is that he filed an appeal along with an application for stay seeking stay of collection of the disputed tax before the first respondent. He was informed by the Deputy Commissioner that the stay application has been rejected. In the meantime, the second respondent has been taking coercive steps for recovery of the disputed tax. Hence, he has approached this Court by way of this writ petition seeking stay of collection of the disputed tax pending disposal of the appeal before the first respondent.

Heard learned counsel for the parties and with their consent, the writ petition is being disposed of at this stage.

Since the appeal filed by the petitioner is pending before the first respondent, we feel that the interest of justice would be met if stay of collection of the disputed tax is granted, pending disposal of the appeal, subject to the petitioner depositing 50% of the disputed tax. Therefore, we grant stay of collection of the disputed tax on condition of the petitioner depositing 50% of the disputed tax, within a period of four weeks. For four weeks, there shall be an unconditional stay of recovery and the stay shall continue till disposal of the appeal, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal. However, if the petitioner has already paid any amount towards the disputed tax, while calculating the 50% amount, the amount already paid by the petitioner shall be given credit to.

The writ petition is accordingly disposed of. No costs.

Bilal Nazki,J

Dated 13th September, 2007

Ramesh Ranganathan,J

Note: Issue wire at party's cost
(b/o)
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